

193A—5.3 (542) License renewal.

5.3(1) Licenses issued pursuant to Iowa Code section 542.6 (CPA certificates), 542.8 (LPA licenses), or 542.19 (CPA certificates by substantial equivalency) shall be renewed on an annual basis and shall expire on June 30 of each year. Licenses shall be renewed through electronic on-line renewal, except that licensees who are ineligible to renew on-line because they must disclose a criminal conviction or disciplinary order, or for other cause, shall renew upon forms that may be obtained from the board office or on the board's Web site. An annual renewal fee will be charged.

5.3(2) The board plans to develop a renewal process in which a firm permit to practice and the individual licenses associated with the firm may be renewed together. The board shall adopt rules governing the combined renewal process when further details are known and the technological means to implement the process are in place.

[**ARC 7715B**, IAB 4/22/09, effective 7/1/09; **ARC 8691B**, IAB 4/21/10, effective 3/26/10; **ARC 2152C**, IAB 9/30/15, effective 11/4/15]